

UNIVERSITY OF TORONTO.

AUDITOR'S REPORT

TO THE

BOARD OF TRUSTEES

ON

CAPITAL AND INCOME ACCOUNTS

FOR THE

YEAR ENDING 30TH JUNE, 1898.

ADOPTED 26TH OCTOBER, 1898.



TORONTO:

WARWICK BROS & RUTTER, PRINTERS, ETC., 68 AND 70 FRONT STREET WEST.
1898.



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AUDITOR'S REPORT.

TORONTO, 1st September, 1898.

To the Trustees of the University of Toronto:

GENTLEMEN,—Herewith I beg to present, duly audited, the financial statement for the year ending 30th June, 1898.

Your Committee estimated a deficit of \$6,020.28 for the year, but entertained the hope that receipts from the sale of wild lands, recently granted, would reduce this deficit. The receipts from the latter source yielded \$748.24 for the year, leaving the actual shortage upon 1897-8 revenue account \$6,088.82. That the shortage exceeds the estimate to so small an extent is due to economies in various directions, which have offset continuous shrinkages in income.

The investment of \$83,000 odd in debentures during the past year yields three and three-fifths per cent per annum, the lowest point yet reached, and as these are long term bonds, the shrinkage is permanent.

The registration fee for the past year increased from thirty to thirty-six dollars was expected to yield \$2,500 additional income. There was, however, a falling off in the number of those registered, and thus, for the first time in recent years the fees received have fallen short of the estimate.

I regret to say that the full amount of the shortage does not appear. The cost (\$6,669.15) of the Adelaide street asphalt pavement thus far paid for by you has been charged to capital. You have also added to capital \$7,225.85 as interest upon advances to the trustees of Upper Canada College under the order in council, whilst the receipts from the block have gone to revenue. If land values were not in so depressed a condition, the latter treatment would perhaps be sound, but the pavement charge should certainly be carried to revenue, spread over a term of years covering the life of the pavement. Similarly the pavement outlays for Hoskin avenue and Devonshire place (\$11,248.29) have also been added to the capital value of the property. I am aware that such treatment would still further overdraw an account already overdrawn to the extent of \$15,606.10, and as your investments yield less and less each year, and as increases in fees cannot be relied upon as a source of income, it is plain that additional income from some source is absolutely necessary.

It may be useful to put before you a business aspect of the cost of University education. In order to state the extent to which the Crown and the student respectively contribute, the University is assumed to be made self-supporting thus:

1897-8 appropriations (including interest and other charges unconnected with education; about covered by the cost of library maintenance, not this year made a charge upon revenue).....	\$124,177 53
Four per cent. upon investment of \$1,457,339.08	58,293 56
One per cent. upon \$981,977 68, sinking fund for renewal of buildings and equipment	9,819 77
A yearly rental of	68,113 33
Cost of education 1897-8	\$192,290 86
Fees 1897-8	41,942 90
Contribution by the Crown	\$150,347 96

The principle of contribution by the Crown for the students' education being admitted to the extent of more than seventy five per cent., it is apparent that the difficulties of the University would be met, and what is of the utmost importance, its present efficiency could be maintained and its future progress assured, by an increase in assistance from the Crown to the extent of from five to ten per cent.

I have the Honour to be, etc.,

W. H. CROSS,
Auditor.

APPENDIX 1.

BALANCE SHEET 30TH JUNE, 1898.

Funds.

General Endowments Fund, Schedule 1	1	\$3,495,759 00
Specific Endowment Funds	2	78,047 77
Retirement Fund	3	33 479 00
Trust Funds	4	36,596 75
Revenue Reservations	5	23,711 50
		<u>\$3,667,594 11</u>

ASSETS.

Site Lands, Buildings and contents, Schedule 6	6	\$1,457,339 00
Unproductive Lands	7	1,020,602 30
Leased Property	8	442,231 30
Investments	9	745,452 40
Past due fees	10	1,969 00
		<u>\$3,667,594 11</u>

SCHEDULE 1.

GENERAL ENDOWMENT FUND.

Receipts for right of frontage on Yonge street avenue	\$402 50
Queen street avenue	29 49
	<u>\$431 99</u>
Library Equipment:	
Value of additions to Library as shown by accession catalogue	\$6,182 99
Less ratio of depreciation for year, 3 per cent. from \$113,636.53	3,409 09
	<u>2,773 90</u>
Addition for year	\$3,205 80
Fund of 30th June, 1897	3,492,553 00
Fund of 30th June, 1898	<u>\$3,495,759 00</u>

SCHEDULE 2.

SPECIFIC ENDOWMENT FUNDS.

Scholarships.

Blake, Matriculation	\$20,820
Blake, Science and Moderns	3,750
Moss, Classics	2,000
Daniel Wilson, Natural Science	2,000
William Mulock, Classics and Mathematics	2,000
Mary Mulock, Classics	<u>2,778</u>

George
George
William
Julius
Banker
John
Physics
Prince
Mack
Fulton
Starr
Lyle
Stewart
Young

Return
Interest
Rent
Scholars

James
Alfred
R. Rams
Maurice
J. W. Al
J. G. H
J. F. Mc
James M
J. E. Be
A. B. M
W. H. F
John Sq
G. M. W
W. J. L
D. R. K
W. H. P
H. H. L
John Fle
W. S. M
J. H. Ca
G. H. Ne
W. L. M
August F
James Br
A. T. De
C. A. Ch
C. C. Jeff

	George Brown, Modern Languages.....	1,128 34
	George Brown, Medical Science.....	5,391 72
	William Ramsay, Political Economy.....	1,009 42
	Julius Rossin, German.....	1,000 00
	Bankers, Political Science.....	1,200 00
	John Macdonald, Philosophy.....	2,030 00
3,495,759 00	Physics.....	2,350 00
78,047 77	Prince of Wales prize, General Proficiency.....	950 00
33 479 00	Mackenzie Memorial.....	17,584 60
36,596 73	Fulton.....	3,291 30
23,711 52	Starr Bequest.....	4,331 81
	Lyle Medal.....	155 00
3,667,594 1	Stewart Bequest.....	1,190 82
	Young Memorial.....	3,085 45
		<u>\$78,047 77</u>
\$1,457,339 00	Return of 30th June, 1897.....	\$77,713 89
1,020,602 3	Interest appropriation.....	4,154 13
442,231 3	Rent—Starr Farm.....	120 00
745,452 4		<u>\$81,988 02</u>
1,969 0	Scholarship Payments 1897-98.....	3,940 25
\$3,667,594 1		<u>\$78,047 77</u>

SCHEDULE 3.

RETIREMENT FUND.

Beneficiaries as on 30th of June, 1898.

\$431 9	James Loudon.....	\$4,527 70
	Alfred Baker.....	2,330 07
	R. Ramsay Wright.....	2,330 07
	Maurice Hutton.....	2,330 07
	J. W. Alexander.....	2,330 07
	J. G. Hume.....	2,123 47
2,773 8	J. F. McCurdy.....	1,635 79
	James Mavor.....	1,440 92
\$3,205 8	J. E. Berkeley Smith.....	1,283 79
3,492,553 1	A. B. Macallum.....	1,039 20
	W. H. Fraser.....	1,039 20
\$3,495,759	John Squair.....	1,039 20
	G. M. Wrong.....	1,027 76
	W. J. Loudon.....	869 01
	D. R. Keys.....	869 01
	W. H. Pike.....	817 53
	H. H. Langton.....	689 40
	John Fletcher.....	568 62
	W. S. Milner.....	495 92
\$20,820	J. H. Cameron.....	495 92
3,750	E. H. Needler.....	495 92
2,000	W. L. Miller.....	495 72
2,000	August Kirschmann.....	443 22
2,000	James Brebner.....	422 24
2,778	A. T. DeLury.....	394 78
	E. A. Chant.....	394 78
	E. C. Jeffrey.....	394 78

Adam Carruthers	362 10	
J. C. McLennen	274 74	
Frederick J. Smale	166 51	
R. G. Murison	96 60	
G. W. Johnston	96 60	
R. R. Bensley	90 92	
P. Toews	67 43	
		\$33,479 06
Fund of 30th of June, 1897	\$26,564 83	
Contributions 1897-8	5,219 37	
Interest as per terms of Order in Council	1,694 86	
Fund of 30th June, 1898		\$33,479 06

SCHEDULE 4.

TRUST ACCOUNTS.

Residence Extension Fund		\$ 853 33
Vice-Chancellor's Fund		635 23
Library Funds:		
Insurance	\$34,087 70	
German	201 60	
Greek	30 00	
		\$34,319 30
Daniel Wilson Memorial		37 58
Biological Students' Supply		463 60
Langton Memorial		30 00
Medical Faculty Funds:		
Anatomical	\$ 8 75	
Pathological	112 86	
Sanitary Science	28 46	
Gynaecological	50 00	
Materia Medica	57 56	
		\$257 63
		\$36,596 73
Return of June 30th, 1897	\$42,476 94	
Interest appropriation, 1897-8	1,211 73	
Receipts during 1897-8	1,071 89	
	\$44,760 56	
Payments during 1897-8	8,163 83	
		\$26,596 73

SCHEDULE 5a.

REVENUE RESERVATIONS.

Accrued income 30th June, 1898		\$29,179 4
Contingent Fund 30th June, 1897	\$15,673 33	
Recoveries during 1897-8 from:		
Estate of D. Campbell	79 25	
Robert Ross re Clink loan	64 00	
		15,816 5
		\$44,995 9

SUSPENSE ACCOUNT.

Returned of land selection expenses	\$353 20	
Received from Department of Crown Lands as the year's income from Land Grant	895 04	\$1,248 24
Advance, 1896-7, <i>re</i> selection of land	\$500 00	
Carried to ordinary Revenue 1897-8 account .	748 24	1,248 24
Fire premiums—portion of three year premiums to be carried forward, as per Schedule 6d		\$3,178 37
Expenditure upon granolithic walks in grounds during 1896-7, brought forward	\$1,500 00	
Total expenditure upon grounds during year 1897-8	3,566 78	
	\$5,066 78	
Less charge to 1897-8 account	2,566 78	2,500 00
		\$5,678 37
		<u>\$39,317 62</u>

REVENUE ACCOUNT.

Deficit, 1897-8, ordinary account	\$5,090 43	
Interest on final Ferrier instalment	40 00	
Unpaid interest on land sales still accrued and due apart from total of Schedule 9	1,330 86	
Unpaid park ground rent still accrued and due	627 53	
	\$7,088 82	
Less British Association Grant	1,000 00	
Total deficit 1897-8 account	\$6,088 82	
Deficit 30th June, 1897	9,517 28	15,606 10
		<u>\$23,711 52</u>

SCHEDULE 5b.

INCOME ACCRUED BUT NOT DUE.

Accounts.	30th June, 1897.	30th June, 1898.
Debentures	\$ 4,394 25	\$5,306 87
Mortgages	10,736 19	7,260 76
Park rentals	4,031 25	4,197 91
School of Science	154 58	154 58
Business rentals	803 84	753 84
City of Toronto	1,500 00	1,500 00
Devonshire Place sales	291 78	82 80
Interest from other sales	218 95	121 71
	\$22,130 84	\$19,378 47
Agricultural fees	414 12	396 02
Other fees	193 00	73 00
	<u>\$22,737 96</u>	<u>\$19,847 49</u>

SCHEDULE 5c.

REVENUE 1897-8.

Outlay.

Appropriations adopted 10th December, 1897:

Out of ordinary income	\$119,254 45	
As interest upon special funds	6,969 87	
Supplementary appropriations	543 33	
		\$126,767 65

Less.

Unused of original appropriations	2,590 12	
		\$124,177 53

Income.

Account.	Estimate.	Actual.	
Interest:			
On purchase moneys	\$ 1,233 25	\$ 1,137 96	
On Loans	21,144 04	21,851 89	
On Medical Faculty advance	104 25	104 25	
On debentures	9,609 75	11,323 13	
On advances to U. C. College	7,235 25	7,235 25	
On Bank balances	4,000 00	1,271 26	
Rents:			
University Park	9,662 50	10,350 01	
Business properties	3,550 00	3,437 87	
School of Science	925 00	925 00	
Medical Faculty	1,900 00	1,900 00	
Board of Health	200 00	200 00	
City of Toronto payment	6,000 00	6,000 00	
Sundry earnings, land	3,200 00	2,912 29	
Mortgage transfer fees	40 00	47 50	
Gymnasium fees	900 00	699 55	
Fees University College	43,500 00	41,942 90	
Government grant	7,000 00	7,000 00	
Dept. of Crown Lands		748 24	
	\$120,204 04		\$119,087 10
Deficit 1897-8 ordinary account			\$5,090 43

Salaries
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SCHEDULE 5d.

REVENUE EXPENDITURES 1897-8.

Service.	Original Appropriations.	Supplementary Appropriations.	Unused.
Salaries	\$91,149 00	.....	\$ 1 25
Pensions	2,800 00	.....	.....
Examiners	2,850 00	\$11 29	.....
Convocation expenses	50 00	.....	23 42
President's office	250 00	.....	16 80
Bursar's office	800 00	.....	60 94
Registrar's office	50 00	.....	.....
Stationery, University	1,000 00	.....	257 17
" University College	75 00	.....	15 00
Printing, University	2,500 00	.....	156 05
" University College	75 00	.....	42 00
Advertising, University	150 00	.....	93 70
" University College	150 00	.....	67 97
Incidentals, University	100 00	14 53	.....
" University College	50 00	11 53	.....
" General	300 00	287 36	.....
Law costs	500 00	.....	126 67
Interest on Trust Funds	6,969 87	90 85	.....
Insurance	1,800 00	.....	.....
Telephones	150 00	.....	3 00
Grounds	2,500 00	66 78	.....
Main building	3,545 00	.....	959 97
Library building	865 00	.....	3 55
Biological building	1,435 00	.....	145 39
Chemical building	1,145 00	.....	84 23
Gymnasium building	1,150 00	.....	257 06
Biological students' supplies	968 25	.....	.....
Biological department	400 00	.....	9 40
Chemical	400 00	.....	18 47
Mineralogical	412 20	47 15	.....
Physiological	150 00	3 40	.....
Physical	600 00	.....	5 29
Philosophical	500 00	10 09	.....
Political Science department	125 00	.....	125 00
Classical	20 00	.....	9 75
English	150 00	.....	50 00
French	10 00	.....	7 29
German	10 00	.....	10 00
Italian and Spanish department	45 00	.....	40 75
Oriental department	25 00	35	.....
Original appropriations	\$126 224 32	.....	.....
Supplementary appropriations .....	.....	\$ 543 33	.....
Unused of appropriations .....	.....	.....	\$2,590 12

4,177 53

19,087 10

\$5,090 43

SCHEDULE 6a.

SITE LANDS, BUILDINGS AND CONTENTS.

30th June, 1898.

Lands set apart for the use of the University	\$475,361 40	
Main building and residence	450,000 00	
Museum building	73 085 42	
Biological building	56,659 88	
Library building	104,245 93	
Chemical building	77,469 88	
Gymnasium building	36 288 46	
Y. M. C. A. Hall	1 00	
South Lodge	1,000 00	
		\$1,274,111 97
Library proper	116,410 43	
Museum proper, fittings and biological apparatus	24,691 02	
Chemical apparatus	9,975 90	
Mineralogical and Geological apparatus	8,212 16	
Physical apparatus	15,930 00	
Psychological apparatus	1,800 00	
Mathematical apparatus	600 00	
		177,589 51
Main building furniture	3,841 20	
Residence furniture	1,796 40	
		5,637 60
		\$1,457,339 08
Return of 30th June, 1897	1,454 565 18	
Additions to Library proper	2 773 90	
		\$1,457,339 08

SCHEDULE 6b.

FIRE INSURANCE—PREMIUMS PAID 1897-8

<i>Structures.</i>		
Main building	\$200,000 00	
Residence	60,000 00	
Library	57,000 00	
Biological Laboratory	37,000 00	
Museum	25,000 00	
Medical and Geological	20,000 00	
Chemical Laboratory	45,000 00	
Gymnasium	15,000 00	
Y. M. C. A. Hall	5,500 00	
Two brick cottages (west drive)	1,000 00	
Premium for three years on	\$465,500 00	\$3,198 47
<i>Contents.</i>		
Main building furniture and fittings	\$ 1,500 00	
“ apparatus and chemicals	17,000 00	
Residence furniture, etc	1,200 00	
Library fittings	3,000 00	
Library proper	72,200 00	
Biological fittings	9,000 00	
Biological Library	8,000 00	

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Museum fittings	10,000 00	
Museum collection	10,000 00	
Geological fittings	6,300 00	
Chemical apparatus, etc	15,000 00	
Boilers of all buildings	12,000 00	

Premium for three years on \$165,200 00 \$1,302 40

Structures.

South Lodge	3,000 00	
Cumberland residence	5,000 00	
Old Wycliffe College	20,000 00	
Seven items of U. C. College dwellings	9,000 00	

Premium for three years on \$37,000 00 \$ 265 50

Old U. C. College and four dwellings... } 16,000 00 212 00

Premium for one year on \$4,978 37

Appropriation to revenue 1897-8 account as share for current year \$1,800 00

To be apportioned to future years..... \$3,178 37

SCHEDULE 7.

UNPRODUCTIVE LANDS.

Hoskin Avenue and Devonshire Place survey	\$152,268 74	
Block between North Drive and Devonshire Place	217,657 53	
Unsurveyed block east of North Drive	90,351 00	
Lots Nos. 51, 52, 54, 69, 70 and 71	91,273 50	
Lots Nos. 3, 6, 8 and 9 (College Avenue).....	36,864 00	
Unleased portion of lot 22 "	16,165 00	
Lots in Port Hope	7,100 00	
Lots near Belleville	1,820 00	
Indian Road property	7,541 60	
Farm lands	152 00	
College block, King street, Toronto	398,691 84	
Crawford street vacant lot	717 09	
	<u>\$1,020,602 30</u>	

Return of 30th June, 1897.....\$1,031,552 21

Adelaide street asphalt pavement \$6,669 15

Interest upon advances to trustees of Upper Canada College..... 7,223 85

Addition to College block account..... \$13,893 00

Vacant lot on Crawford street taken over..... 717 09

\$1,046,162 30

Less.

Sale of 75 feet Devonshire Place \$ 7,500 00

Sale of 100 feet Indian Road 1,000 00

Sale of Belleville lot..... 60 00

Leased 170 feet on College Avenue 17,000 00

25,560 00

\$1,020,602 30

SCHEDULE 8.

LEASED LANDS.

30th June, 1898.

Victoria College site	\$	1 00	
Wycliffe College site		2,500 00	
Observatory site		1 00	
School of Science site		18,500 00	
Lands leased to City of Toronto		120,000 00	
Park lands		183,480 00	
Toronto business property		69,600 00	
Caradoc Farm		2,000 00	
Valuation of lands			\$396,082 00
Cumberland dwelling house		\$13,074 74	
Park Hospital Building		24,192 21	
Expenditure upon Buildings			37,266 95
Wycliffe College pavement			1,310 15
Park ground rents :—			
Past due	\$	365 87	
Accrued, but not due		4,197 91	
City of Toronto payment		1,500 00	
School of Science accrued		154 58	
Other ground rents :—			
Past due		600 00	
Accrued, but not due		753 84	
			7,572.20
			<u>\$442,231 30</u>
Return of 30th June, 1897		\$424,055 62	
170 feet of College avenue leased for 42 years		17,000 00	
Wycliffe College pavement on Hoskin avenue	\$1,335 15		
One year's repayment		75 00	
		<u>\$1,260 15</u>	
One year's interest on \$1,000 at 5 per cent ..		50 00	
			1,310 15
		<u>\$442,365 77</u>	
Less decrease in rentals outstanding		134 47	
			<u>\$442,231 30</u>

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SCHEDULE 9a.

INVESTMENTS.

30th June, 1898.

Debentures and Municipal bonds	\$259,699 81	
Interest past due	655 18	
Interest accrued, but not due	5,306 87	
		\$265,661 86
Loans secured by first mortgage upon real property	\$404,489 51	
Advanced as premium on fire policies	133 70	
Advanced to Medical Faculty	1,390 00	
Interest past due	3,032 43	
Interest accrued, but not due	7,260 76	
		416,806 40
Unpaid purchase money on land sales	23,956 54	
Interest accrued, but not due	204 51	
Earnings past due	125 00	
		24,286 05
Canadian Bank of Commerce, on deposit		39,198 10
		<u>\$745,452 41</u>

1897-8 TRANSACTIONS.

Inwards.

Debentures paid off	\$16,449 04	
Loans repaid	173,048 24	
Vacant lot taken over	717 09	
Medical Faculty repayment	695 00	
Instalments of land sales received	8,360 58	
Decreased interest outstanding	3,395 82	
Withdrawn from Canadian Bank of Commerce	303,385 74	
		\$506,051 51

Outwards.

Debentures purchased	\$83,108 93	
Mortgage re-investments	39,710 69	
Land sales—unpaid portion	7,560 00	
Increased fire premium outstanding	30 52	
Deposits in Canadian Bank of Commerce	341,229 65	
		\$471,639 79
Decrease in volume during 1897-8		\$34,411 72
Return of 30th June, 1897		779,864 13
Return of 30th June, 1898		<u>\$745,452 41</u>

SCHEDULE 9b.

DEBENTURES.

30th June, 1898

Municipality.	Amount.
London	\$42 355 00
St. Mary's	20,387 02
Camden	18 000 00
Walkerton	17,595 75
Tilbury West	16,097 68
Sarnia	15,000 00
Chatham	14,263 77
Galt	14,080 50
East Toronto	13,500 00
Tilbury East	12,765 04
York	10,815 86
Sheffield	10 000 00
Simcoe	8,444 99
Goderich	6,782 24
Tilsonburg	6,435 89
Berlin	5,195 67
Blenheim	3,704 55
Burpee	2,000 00
Port Elgin	1,530 00
Drayton	1,511 62
East Luther	1,259 38
Anderdon	1,091 83
Eldon	1,019 96
Mosa	1 007 31
Romney	673 40
Strathroy	564 57
Mara	184 45
Ontario Municipal bonds	\$246,266 48
Dominion of Canada Stock	\$ 2,433 33
Landed Banking and Loan Co	10,000 00
Toronto Board of Trade	1,000 00
	<u>13,433 33</u>
	<u>\$259 699 81</u>

SCHEDULE 10.

FEES.

Actual receipts during 1897-8	\$42,081 00
Arrears of 1896-7 collected and included in above receipts	\$508 12
Arrears of 1897-8	469 02
	<u>99 10</u>
Deduction from receipts	39 10
Deduct also arrears of 1896-7 written off	99 00
	<u>138 10</u>
Fees of 1897-8 are thus	<u>\$41,942 90</u>

Written
Three
Three
One-l

Collections
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One 1897-8
Two 1897-8

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1896-7, Arrears.

Written off as irrecoverable:—

Three registration fees.....	\$90 00
Three library fees.....	6 00
One laboratory fee	3 00

\$ 99 00

Collections during 1897-8:—

Agricultural fees.....	\$414 12
Other fees.....	94 00
Burglary loss	500 00

1 008 12

Burglary loss carried forward..... 1,500 00

Arrears of 30th June, 1897..... \$2,607 12

1897-8 Arrears.

Agricultural arrears 30th June, 1897.....	\$414 12
Eleven degrees, 1897-8	110 00
Examination, 1897-8, outlays.....	296 90

\$821 02

Received from Department..... 425 00

\$ 396 02

Portion of one registration fee	\$18 00
One 1897-8 dispensation fee	15 00
Two 1897-8 Pedagogy fees	40 00

73 00

Burglary loss remaining to be repaid by Bursar..... 1,500 00

Arrears of 30th June, 1898..... \$1,969 02

2,666 48

1,433 33

1,699 81

2,081 00

138 10

1,942 90

APPENDIX 2.

FEES RECEIVED 1897-8.

Faculty of Arts.

Subject.	1st Year.	2nd Year.	3rd Year.	4th Year.	Miscellaneous.
	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.
College fees	4,085 00	4,475 00	4,806 00	3,656 00	78 00
Penalties	18 00	22 00	58 00	32 00	6 00
Dispensations	85 00	65 00	145 00	95 00	5 00
Honor Certificates			4 00	16 00	61 00
Matriculation	25 00				409 00
Ad Eundem	30 00	50 00	10 00		20 00
Examination	1,913 00	2,155 00	2,205 00	1,955 00	1,235 00
Degrees				1,500 00	300 00
Chemical supply	17 00	73 00	53 00	27 00	
Mineralogical supply		18 00	8 00	24 00	
Biological "	30 00	67 50	132 00	205 00	
Physical "	47 00	77 00	167 50	87 00	
Psychological "			30 00	41 00	
Library	226 00	326 00	328 00	308 00	6 00
Medical Students:					
Matriculation	10 00	25 00	5 00		
Ad Eundem	8 00				10 00
Honor Certificate				2 00	3 00
Examination	490 00	550 00	100 00	580 00	110 00
Degrees				1,080 00	40 00
Chemical supply	144 00	129 00			
Biological "	72 00	117 00			
Instruction to Medical Faculty in Arts Subjects	672 00	645 00			
Instruction to Practical Science Students	745 00	447 00	45 00		
Totals	8,617 00	9,241 50	8,095 50	9,608 00	2,283 00

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APPENDIX 2.—Continued.

Departmental Fees.

Subject.	Law.	Dentistry.	Engineering and Applied Science.	Music.	Pharmacy.	Pedagogy.
	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.
Matriculation	30 00	320 00		50 00	240 00	
Examination	70 00	698 00	70 00	140 00	510 00	70 00
Practical Examination					102 00	
Degrees		780 00	130 00	60 00	510 00	20 00
Ad Eundem	10 00					
Totals	110 00	1,798 00	200 00	250 00	1,362 00	90 00

Classification of Fees Paid.

First year	\$8,617 00
Second year	9,241 50
Third year	8,096 50
Fourth year	9,608 00
Miscellaneous fees	2,283 00
Law	110 00
Dentistry	1,798 00
Engineering	200 00
Music	250 00
Pharmacy	1,362 00
Pedagogy	90 00
Agricultural	425 00
	<u>\$42,081 00</u>

Classification of Services.

College fees	\$17,100 00
Penalties	136 00
Dispensations	395 00
Honor Certificates	86 00
Matriculation	1,114 00
Ad eundem	138 00
Examination	12,851 00
Practical Examination	102 00
Degrees	4,420 00
Chemical supply	443 00
Mineralogical supply	50 00
Biological	623 50
Physical	378 50
Psychological	71 00
Library	1,194 00
Instruction to Medical Faculty, Art subjects	1,317 00
Instruction to Practical Science Students	1,237 00
Agriculture, payment by Government	425 00
	<u>\$42,081 00</u>

APPENDIX 3.

MEDICAL FACULTY FEES.

First year	\$5,375 00	
Less Arts portion	672 00	
		\$4,703 00
Second year	\$4,270 00	
Less Arts portion	645 00	
		\$3,625 00
Third year		4,630 00
Fourth year		5,375 00
Miscellaneous fees		880 00
Registration fees		290 00
Summer Session fees		1,530 00
Psychology fees (collected for Dr. Daniel Clark)		285 00
Interest on bank account		201 34
Collections during 1897-98		\$21,519 34

CONTRA.

Salaries:		
Professors and Associate Professors	\$8,191 42	
Lecturers and Instructors	692 04	
Demonstrators and Asst. Demonstrators	1,050 00	
		\$9,933 46
Summer Session Services		1,530 00
Honorarium to Dr. Richardson		250 00
Psychology fees paid over to Dr. Clark		285 00
Wages of attendants		1,080 00
Rentals:		
Biological building	\$1,900 00	
Gerrard street building	1,000 00	
		2,900 00
Interest on University advance for repairs 5% on \$2,085.00	\$104 25	
Re-payment on account of advance (leaving \$1,390 still to be re-paid)	695 00	
		799 25
Working expenses		4,741 63
		\$21,519 34
Arrears on 30th June, 1897	\$310 00	
Collected and included in above	170 00	
Arrears of 1896-7 unpaid	\$140 00	
One fourth year 1897-8 fee unpaid	85 00	
Arrears 30th June, 1898	\$225 00	

Provision
Fuel
Gas
Maintenance
Laundry
Steward's
Other way
Allowance

Rents ..
Board ..
Steward's
Fuel
Detriment
Fines ..

Surplus 16
Surplus 30

Surplus 30

Average

APPENDIX 4.

UNIVERSITY COLLEGE RESIDENCE ACCOUNT.

Expenditures.

Provisions	\$2,198 84	
Fuel	235 00	
Gas	252 36	
Maintenance and utensils	93 13	
Laundry	21 83	
Steward's wages	360 00	
Other wages	501 95	
Allowance to Dean	200 00	
		\$3,863 11

Income.

Rents	\$ 790 60	
Board	2,988 05	
Steward's sundries	137 70	
Fuel	38 90	
Detriments	30 80	
Fines	34 40	
		\$4,020 45
Surplus 1897-8 account		\$157 34
Surplus 30th of June, 1897		245 67
Surplus 30th of June, 1898		\$403 01

Average number in residence during 1897-8 was 30.